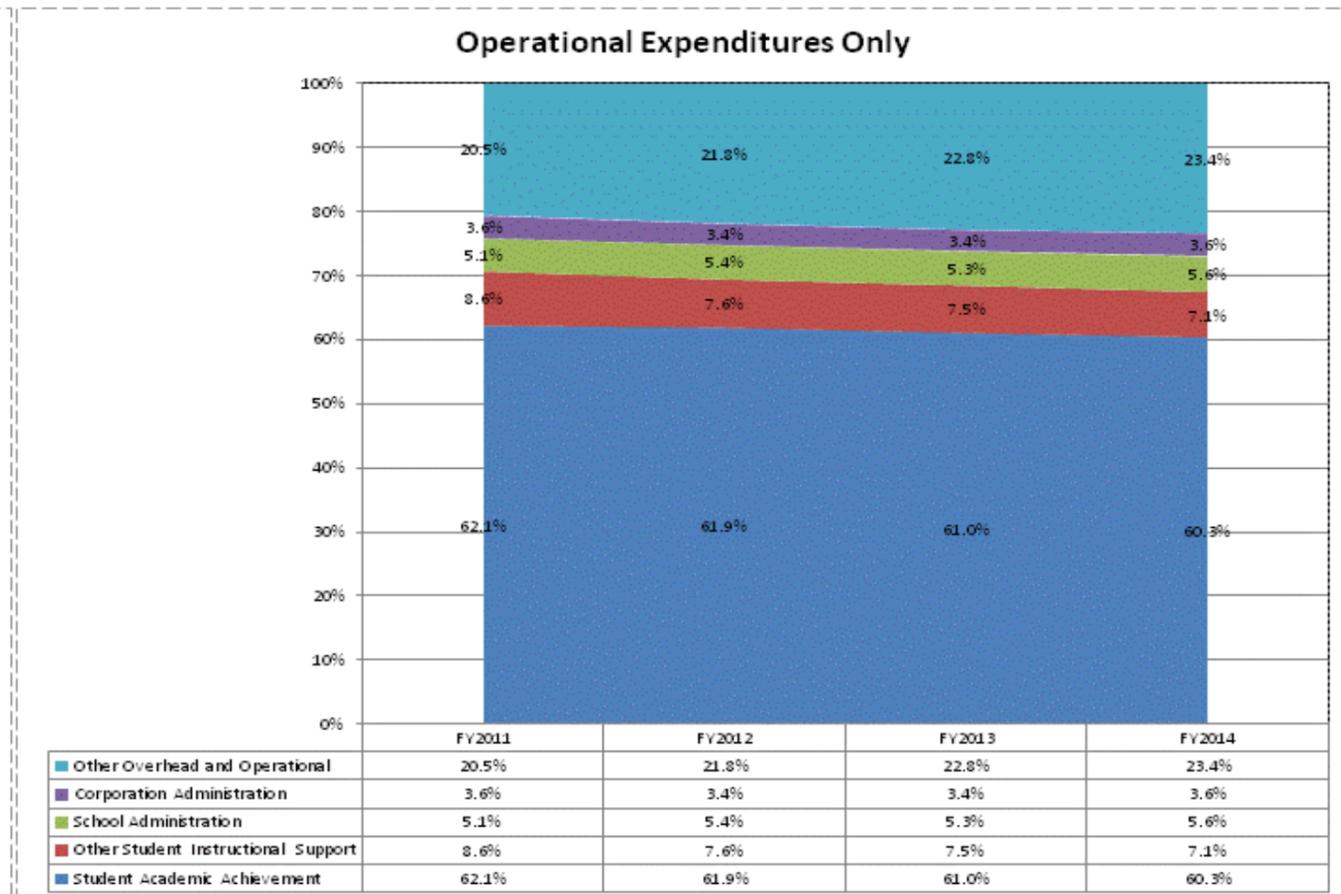
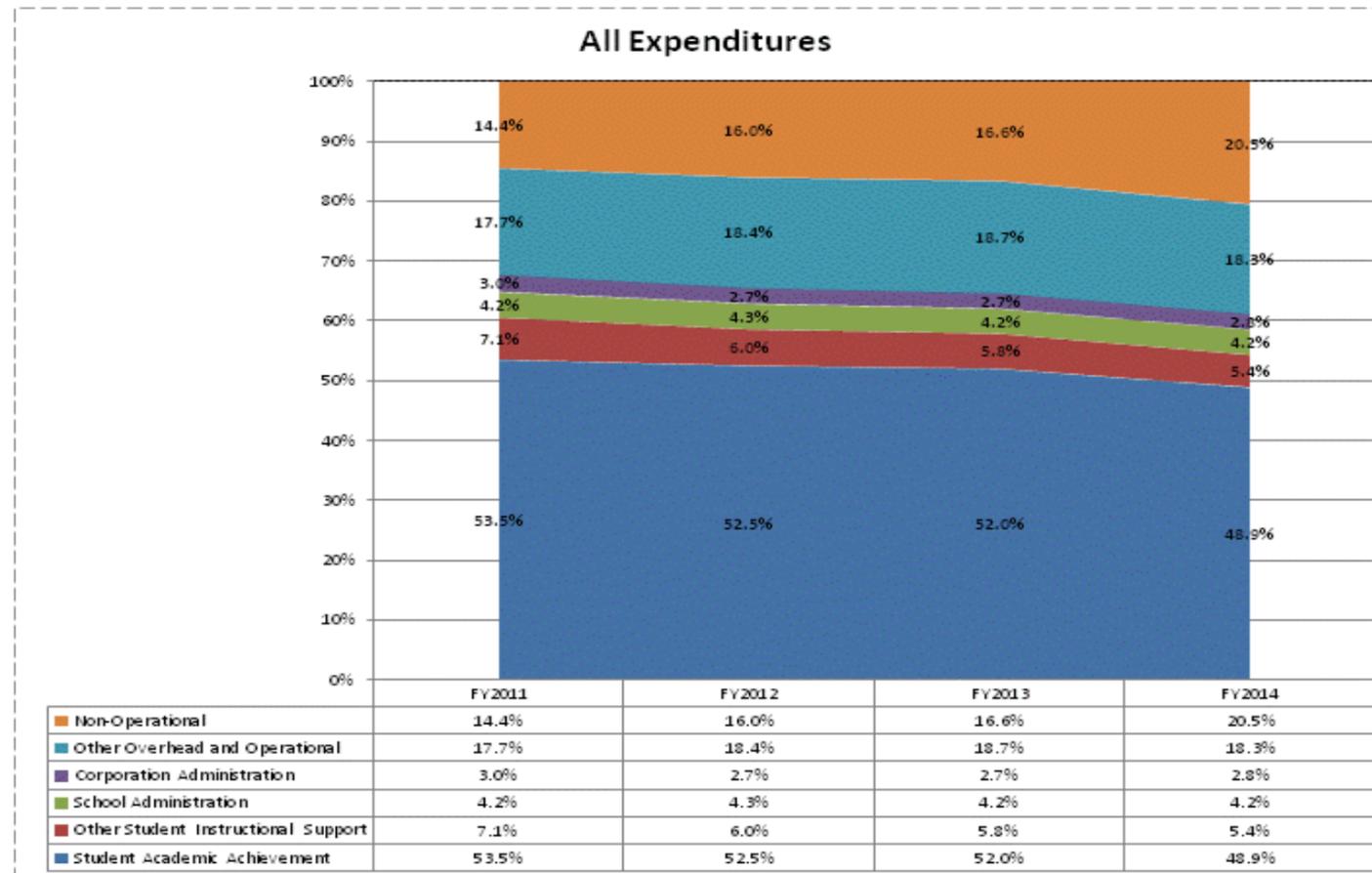


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Kokomo School Corporation (3500)

Kokomo School Corporation (3500)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$44,543,900	55.9%	\$45,427,244	55.0%	\$39,581,123	52.0%	\$38,477,995	48.9%
Student Instructional Support	\$8,947,573	11.2%	\$9,088,405	11.0%	\$7,604,423	10.0%	\$7,560,213	9.6%
Overhead and Operational Nonoperational	\$16,999,793	21.3%	\$17,490,178	21.2%	\$16,302,206	21.4%	\$16,563,901	21.0%
Nonoperational	\$9,147,924	11.5%	\$10,556,777	12.8%	\$12,615,456	16.6%	\$16,129,577	20.5%
Grand Total	\$79,639,190		\$82,562,604		\$76,103,207		\$78,731,685	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	67.2%	66.0%	62.0%	58.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Kokomo School Corporation (3500)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$1,272,185	\$1,657,367	\$2,095,851	N/A	65%	26%
11050 Regular Programs; Full Day Kindergarten	\$34,540	\$330,700	\$1,280,769	\$1,375,079	> 500%	316%	7%
11100 Regular Programs; Elementary	\$9,084,176	\$11,278,705	\$9,425,002	\$8,786,134	-3%	-22%	-7%
11200 Regular Programs; Middle/Junior High	\$3,959,233	\$5,458,891	\$4,546,625	\$4,681,958	18%	-14%	3%
11300 Regular Programs; High School	\$4,648,306	\$6,240,744	\$5,025,519	\$5,230,061	13%	-16%	4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$123,075	\$145,133	\$221,688	\$24,634	-80%	-83%	-89%
11430 Vocational Education; Distributive Education	\$39,572	\$77,255	\$83,170	\$84,013	112%	9%	1%
11440 Vocational Education; Health Occupations	\$134,747	\$324,872	\$344,435	\$332,924	147%	2%	-3%
11460 Vocational Education; Occupational Home Economics	\$105,812	\$156,019	\$257,728	\$257,394	143%	65%	0%
11480 Vocational Education; Industrial Education A	\$755,308	\$1,258,129	\$1,396,027	\$1,289,506	71%	2%	-8%
11590 Other Vocational Education Programs	\$504,361	\$571,143	\$461,550	\$529,029	5%	-7%	15%
11910 Other Regular Programs; Competency Testing	\$11,005	\$4,327	\$4,601	\$0	-100%	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$337,539	\$621,509	\$644,435	\$599,276	78%	-4%	-7%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,145,415	\$1,643,252	\$0	\$0	-100%	-100%	N/A
12220 Mental Disabilities; Moderate Mental Disabilities	\$582,743	\$1,193,513	\$0	\$0	-100%	-100%	N/A
12230 Mental Disabilities; Severe Mental Disabilities	\$231,667	\$240,733	\$0	\$0	-100%	-100%	N/A
12310 Physical Impairment; Orthopedic Impairment	\$57,055	\$0	\$0	\$0	-100%	N/A	N/A
12320 Physical Impairment; Multiple Disabilities	\$7,288	\$407	\$0	\$0	-100%	-100%	N/A
12330 Physical Impairment; Visual Impairment	\$66,651	\$172,386	\$0	\$780	-99%	-100%	N/A
12340 Physical Impairment; Hearing Impairment	\$208,736	\$281,442	\$90,792	\$111,560	-47%	-60%	23%
12350 Physical Impairment; Homebound	\$139,193	\$92,009	\$28,943	\$30,675	-78%	-67%	6%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$1,316,558	\$1,898,320	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$87,441	\$49,285	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$1,692,923	\$2,317,945	\$0	\$0	-100%	-100%	N/A
12710 Equal Opportunity At Risk	\$974,439	\$1,210,209	\$1,267,815	\$1,375,635	41%	14%	9%
12810 Special Education Preschool	\$442,869	\$297,277	\$159,497	\$141,637	-68%	-52%	-11%
12900 Other Special Programs	\$710,076	\$1,049,276	\$6,360,839	\$6,434,230	> 500%	> 500%	1%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$168,834	\$172,381	\$171,266	\$254,388	51%	48%	49%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$70,482	\$94,622	\$7,883	\$4,036	-94%	-96%	-49%
14100 Summer School Programs; Elementary	\$140,831	\$146,775	\$43,294	\$42,957	-69%	-71%	-1%
14300 Summer School Programs; High School	\$238,792	\$326,745	\$109,419	\$119,233	-50%	-64%	9%
16100 Remediation Testing	\$13,391	\$32,375	\$46,441	\$54,285	305%	68%	17%
16200 Preventive Remediation	\$141,638	\$105,242	\$38,531	\$34,444	-76%	-67%	-11%
22110 Improvement of Instruction; Service Area Direction	\$229,948	\$122,480	\$85,714	\$70,422	-69%	-43%	-18%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$903,674	\$831,308	\$569,645	\$605,937	-33%	-27%	6%
22130 Improvement of Instruction; Instructional Staff Training	\$255,960	\$336,993	\$365,160	\$504,580	97%	50%	38%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$21,156	\$92,429	N/A	N/A	337%
22220 Library/Media Services; School Library	\$601,176	\$831,258	\$461,330	\$482,391	-20%	-42%	5%
22230 Library/Media Services; Audiovisual	\$54,788	\$52,313	\$33,511	\$29,914	-45%	-43%	-11%
22250 Library/Media Services; Computer Assisted Instruction Services	\$501,362	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$81,663	\$170,674	\$183,018	\$161,832	98%	-5%	-12%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$7,210	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$135,059	\$2,679,598	\$3,235,467	\$1,961,089	> 500%	-27%	-39%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$160,608	\$147,538	\$151,429	N/A	-6%	3%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$99,458	\$145,138	\$98,425	N/A	-1%	-32%
22900 Other Support Service, Instructional Staff	\$0	\$114,076	\$169,987	\$141,402	N/A	24%	-17%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$779,389	\$957,464	\$239,923	\$112,427	-86%	-88%	-53%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$249,900	\$176,000	N/A	N/A	-30%
26497 2007 Account Code - Teachers Retirement Fund	\$1,889,203	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$33,606,917	\$45,427,244	\$39,581,123	\$38,477,995	14%	-15%	-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Kokomo School Corporation (3500)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$225,550	\$339,659	\$386,432	\$412,875	83%	22%	7%
21120 Attendance and Social Work Services; Attendance Services	\$62,756	\$89,299	\$96,804	\$96,692	54%	8%	0%
21130 Attendance and Social Work Services; Social Work Services	\$490,646	\$632,265	\$547,335	\$559,653	14%	-11%	2%
21210 Guidance Services; Service Area Direction	\$2,490	\$1,060	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$594,296	\$895,069	\$820,996	\$789,764	33%	-12%	-4%
21240 Guidance Services; Information Services	\$0	\$0	\$5,808	\$424	N/A	N/A	-93%
21320 Health Services; Medical Services	\$11,923	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$397,081	\$633,034	\$568,347	\$600,228	51%	-5%	6%
21390 Health Services; Other Health Services	\$262,543	\$0	\$0	\$0	-100%	N/A	N/A
21420 Psychological Testing	\$504,326	\$670,663	\$368,207	\$378,176	-25%	-44%	3%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$501,165	\$733,056	\$882,810	\$757,173	51%	3%	-14%
21530 Speech Pathology and Audiology Services; Audiology Services	\$161	\$198	\$0	\$0	-100%	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$359,022	\$227,055	\$279,800	N/A	-22%	23%
21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$231	\$0	N/A	N/A	-100%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$201,134	\$158,484	\$162,070	N/A	-19%	2%
21810 Special Education Administration; Service Area Direction	\$487,469	\$605,434	\$380,818	\$204,165	-58%	-66%	-46%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$5,000	N/A	N/A	N/A
24100 Office of The Principal	\$2,628,526	\$3,578,657	\$2,938,747	\$3,058,217	16%	-15%	4%
24900 Other Support Services, School Administration	\$328,177	\$349,856	\$222,351	\$255,975	-22%	-27%	15%
Student Instructional Support Total	\$6,497,109	\$9,088,405	\$7,604,423	\$7,560,213	16%	-17%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$14,000	\$14,319	\$14,000	\$14,000	0%	-2%	0%
23150 Board of Education; Legal Services	\$84,123	\$64,076	\$32,632	\$35,766	-57%	-44%	10%
23160 Board of Education; Promotion Expenses	\$7,487	\$6,551	\$5,424	\$6,941	-7%	6%	28%
23190 Board of Education; Other Governing Body Services	\$0	\$27,000	\$0	\$1,810	N/A	-93%	N/A
23210 Executive Administration; Office of The Superintendent	\$419,930	\$624,833	\$661,593	\$703,169	67%	13%	6%
23220 Executive Administration; Community Relations	\$77,860	\$45,815	\$113,361	\$107,557	38%	135%	-5%
23290 Executive Administration; Other Executive Administration Services	\$55,726	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$149,843	\$272,319	\$308,284	\$312,800	109%	15%	1%
25120 Fiscal Services; Service Area Direction	\$75,124	\$77,837	\$0	\$0	-100%	-100%	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$101,910	\$142,035	\$167,013	\$160,588	58%	13%	-4%
25150 Fiscal Services; Payroll Services	\$64,003	\$95,517	\$127,253	\$112,575	76%	18%	-12%
25180 Fiscal Services; Property Accounting	\$0	\$0	\$0	\$27,200	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$245,417	\$117,880	\$25,835	\$15,029	-94%	-87%	-42%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,854	\$0	\$0	\$0	-100%	N/A	N/A
25199 Other Fiscal Services; Other	\$5,686	\$12,338	\$0	\$1,657	-71%	-87%	N/A
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$144,723	\$206,224	\$51,543	\$82,695	-43%	-60%	60%
25300 Printing, Publishing, and Duplicating Services	\$46,840	\$65,689	\$56,195	\$98,123	109%	49%	75%
25400 Planning, Research, Development and Evaluation	\$143,703	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$218,335	\$325,343	\$342,809	\$328,291	50%	1%	-4%
25750 Personnel Services; Health Services	\$9,337	\$10,015	\$16,095	\$9,162	-2%	-9%	-43%
25790 Personnel Services; Other Professional Services	\$0	\$83,185	\$15,090	\$10,071	N/A	-88%	-33%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$1,170	\$300	\$0	N/A	-100%	-100%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$510	\$6,687	\$10,807	N/A	> 500%	62%
25890 Other Technology Services	\$0	\$5,973	\$69,221	\$66,277	N/A	> 500%	-4%
25920 Ditch Assessments	\$0	\$1,144	\$4,504	\$7,184	N/A	> 500%	60%
25990 Other Support Services, Central	\$31,054	\$49,948	\$49,289	\$55,119	77%	10%	12%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Kokomo School Corporation (3500)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$55,121	\$86,603	\$108,928	\$104,867	90%	21%	-4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$6,049,755	\$7,362,411	\$6,268,386	\$6,340,381	5%	-14%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$39,639	\$11,471	\$3,284	\$11,623	-71%	1%	254%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$1,284,437	\$1,204,497	\$1,112,716	\$961,001	-25%	-20%	-14%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$8,379	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$153,994	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$15,252	\$18,640	\$31,669	\$87,355	473%	369%	176%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$220,603	\$271,491	\$267,877	N/A	21%	-1%
26700 Operation and Maintenance of Plant Services; Insurance	\$463,780	\$516,548	\$655,382	\$720,329	55%	39%	10%
27010 Student Transportation; Service Area Direction	\$127,279	\$180,140	\$266,395	\$409,765	222%	127%	54%
27100 Student Transportation; Vehicle Operation	\$1,059,455	\$1,511,800	\$1,176,486	\$1,288,038	22%	-15%	9%
27200 Student Transportation; Monitoring Services	\$17,500	\$26,074	\$51,224	\$94,749	441%	263%	85%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$580,250	\$703,160	\$752,392	\$816,440	41%	16%	9%
27400 Student Transportation; Purchase of School Buses	\$286,281	\$471,438	\$496,084	\$355,338	24%	-25%	-28%
27500 Student Transportation; Insurance on Buses	\$2,667	\$38,000	\$34,130	\$36,590	> 500%	-4%	7%
27910 Student Transportation; Bus Driver Training	\$4,446	\$2,353	\$11,556	\$6,828	54%	190%	-41%
31100 Food Services Operations; Service Area Direction	\$136,131	\$168,907	\$206,289	\$204,257	50%	21%	-1%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,139,303	\$1,518,802	\$1,535,193	\$1,471,407	29%	-3%	-4%
31300 Food Services Operations; Food Delivery	\$13,427	\$21,202	\$15,970	\$20,359	52%	-4%	27%
31400 Food Services Operations; Food Purchases	\$1,004,902	\$1,174,589	\$1,233,782	\$1,196,125	19%	2%	-3%
31900 Other Food Services	\$2,589	\$3,221	\$3,721	\$3,750	45%	16%	1%
Overhead and Operational Total	\$14,341,547	\$17,490,178	\$16,302,206	\$16,563,901	15%	-5%	2%
Nonoperational							
33400 Athletic Coaches	\$409,968	\$498,254	\$433,767	\$388,571	-5%	-22%	-10%
33500 Welfare Activities Services	\$3,171	\$665	\$569	\$934	-71%	40%	64%
33990 Other Community Services; Other	\$80,365	\$92,991	\$43,886	\$31,402	-61%	-66%	-28%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$673,608	\$300,534	\$267,195	\$847,043	26%	182%	217%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$19,581	\$184,116	\$533,096	N/A	> 500%	190%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,340,202	\$3,641,296	\$3,899,339	\$6,310,347	170%	73%	62%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$146,217	\$686,075	\$0	N/A	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$326,957	\$0	\$80,610	\$215,702	-34%	N/A	168%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$170,233	\$7,986	\$83,592	N/A	-51%	> 500%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,363,517	\$530,430	\$344,168	\$379,776	-72%	-28%	10%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$795,000	\$2,310,000	\$3,055,000	N/A	284%	32%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$212,338	\$212,338	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$656,001	\$540,063	\$442,640	N/A	-33%	-18%
52200 Debt Services; Interest on Debt; Temporary Loans	\$108,931	\$111,987	\$3,844	\$5,337	-95%	-95%	39%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,805,703	\$2,235,000	\$2,855,000	\$3,010,000	7%	35%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$860,437	\$1,358,586	\$743,000	\$604,000	-30%	-56%	-19%
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$3,500	\$3,800	N/A	N/A	9%
60700 Nonprogramed Charges; Scholarships	\$13,750	\$0	\$0	\$6,000	-56%	N/A	N/A
Nonoperational Total	\$8,986,608	\$10,556,777	\$12,615,456	\$16,129,577	79%	53%	28%
Prorated By Fund							
26491 2007 Account Code - PERF	\$812,582	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$3,084,666	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$191,350	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$11,858,376	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$37,690	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$222,346	\$0	\$0	\$0	N/A	N/A	N/A

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Kokomo School Corporation (3500)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Prorated By Fund Total	\$16,207,009	\$0	\$0	\$0	N/A	N/A	N/A